

**General Government
Auditor of Public Accounts**

	Revised FY 2006	Requested FY 2007	Requested FY 2008	Recommended FY 2007	Recommended FY 2008
SOURCE OF FUNDS					
General Fund					
Regular Appropriation	5,530,800	9,113,700	10,576,600	5,829,900	5,828,300
Salary Compensation Fund	303,900				
Total General Fund	5,834,700	9,113,700	10,576,600	5,829,900	5,828,300
Restricted Funds					
Balance Forward	6,000				
Current Receipts	3,812,000	3,755,500	3,739,700	3,297,500	3,297,500
Total Restricted Funds	3,818,000	3,755,500	3,739,700	3,297,500	3,297,500
TOTAL SOURCE OF FUNDS	9,652,700	12,869,200	14,316,300	9,127,400	9,125,800
EXPENDITURES BY CLASS					
Personnel Cost	8,867,000	11,908,100	13,437,400	8,424,800	8,423,200
Operating Expenses	785,700	880,100	878,900	702,600	702,600
Capital Outlay		81,000			
TOTAL EXPENDITURES	9,652,700	12,869,200	14,316,300	9,127,400	9,125,800
EXPENDITURES BY FUND SOURCE					
General Fund	5,834,700	9,113,700	10,576,600	5,829,900	5,828,300
Restricted Funds	3,818,000	3,755,500	3,739,700	3,297,500	3,297,500
TOTAL EXPENDITURES	9,652,700	12,869,200	14,316,300	9,127,400	9,125,800
EXPENDITURES BY UNIT					
Administration	1,447,100	1,789,500	1,806,300	1,460,300	1,460,300
Examination and Information Technology	1,236,400	1,757,500	1,914,600	1,169,200	1,169,200
Financial Audit	6,269,500	8,411,500	9,564,200	5,869,700	5,868,100
Performance Audit	699,700	910,700	1,031,200	628,200	628,200
TOTAL EXPENDITURES	9,652,700	12,869,200	14,316,300	9,127,400	9,125,800

The Auditor of Public Accounts is the constitutional officer responsible for auditing all state agencies and county governments, pursuant to KRS Chapter 43. Statutory responsibility requires the Auditor's Office to examine the state general accounts, the accounts of all state agencies, all private and semi-private agencies receiving or handling state funds, and all state revenue collections. The Auditor must examine the management and control of all institutions and public works in which the state has financial interest or legal power.

The Auditor's Office is responsible for assisting state and local officials in establishing and maintaining proper accounting records, internal controls, and administrative controls over public funds. The Office responds to requests from public officials, the general public, the Legislative Research Commission, and the Governor's Office concerning financial and program matters, special audits, and investigations.

The Auditor of Public Accounts has four program areas: Administration, Division of Examination and Technology, Division of Financial Audit, and the Division of Performance Audit.

The Administration area includes the Office of the State Auditor, the Office of Legal and Records Services, and the Office of Planning and Management. All policy, budget, fiscal, legal, and personnel duties are performed within the Administration area. The development of audit procedures as well as internal and external training are the responsibility of the Administration area.

The Division of Examination and Information Technology is responsible for internal technology systems, data processing systems, special examinations of complaints, and security consultation and training.

The Division of Financial Audit is responsible for financial audits of state agency transactions, pursuant to KRS 43.050, and for county officials such as fiscal courts, sheriffs, county clerks, property valuation administrators, county attorneys, circuit clerks, and special districts per KRS 43.070. The Single Audit Act of 1984 as enacted by the United States Congress is also one of the responsibilities for the Auditor of Public Accounts.

The Division of Performance Audit conducts audits of public entities to increase the effectiveness and reduce the cost of the delivery of services.